

CERTIFICATE

State of Kansas
County
2021

To the Clerk of Kiowa County, State of Kansas

We, the undersigned, officers of

Kiowa County

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2021; and
(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

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			Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
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Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	79-1946	7	2,860,548	1,426,196	16.206
Debt Service	10-113	8	299,747		
Road & Bridge	68-5,101	9	2,331,845	1,325,196	15.059
Appraiser	19-436	10	325,853	251,322	2.856
County Health	65-204	10	491,658	198,195	2.253
Noxious Weed	2-1318	11	299,369	221,494	2.517
Special Bridge	68-1135	11	427,081		
Special Road & Bridge	68-141g	12	1,690,000	1,058,224	12.025
Solid Waste	65-204	12	312,790	282,080	3.206
Sheriff	12-11a01	13	1,761,908	1,701,211	19.332
Ambulance	65-6113	13	180,500	175,168	1.991
Building		14	685,087		
Equipment Reserve		14	868,692		
Emergency 911 Phone Service		15	246,797		
Landfill Closure		15	728,309		
Special Road Mach & Equip		16	439,990		
		16			
Non-Budgeted Funds-A		17			
Non-Budgeted Funds-B		18			
Non-Budgeted Funds-C		19			
Totals		xxxxx	13,950,174	6,639,086	75.445
Budget Summary		24			
Budget Summary2					
Neighborhood Revitalization Rebate		25			
					County Clerk's Use Only
					88,004,231
					Nov 1, 2020 Total Assessed Valuation

Assisted by:
Theresa Dasenbrock, CPA, CFE
Lewis, Hooper & Dick, LLC
Address:
PO Box 699
Garden City, KS 67846
Email:
theresad@lhd.com

Tax Lid Limit (from Computation Tab)
Does the County need to hold an election?

6,639,086
NO

[Signature: Ronald Freeman]

[Signature: Rust Loney]

Attest: August 31 2020
[Signature: Kuti Cooper]
County Clerk

Governing Body

CERTIFICATE (2)

			2021 Proposed Budget			
Other County		Page No.	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	November 1st Valuation	County Clerk's Use Only
<u>Special District Funds</u>	<u>K.S.A.</u>					
Rural Fire District	19-3601	20	401,643	158,694	76,990,790	2.062
Haviland Cemetery District	17-1330	21	182,775	45,483	14,795,071	3.075
Hillcrest Cemetery District	17-1330	22	256,189	24,301	28,139,815	1.864
Fairview Cemetery District	17-1330	23	307,668	77,026	35,029,736	2.200
Bethel						.501
TOTALS		xxxxxx	1,148,275	305,504		0.000

Computation to Determine Limit for 2021

Amount of Levy

1. Total tax levy amount in 2020 budget	+ \$	6,502,072
2. Other tax entity levy in 2020 budget	- \$	0
Other tax entity levy in 2020 budget	- \$	0
3. Net tax levy	\$	6,502,072

2021 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2020 :	+	155,612
5. Increase in personal property for 2020 :		
5a. Personal property 2020	+	3,610,694
5b. Personal property 2019	-	6,950,637
5c. Increase in personal property (5a minus 5b)	+	0
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2020 :	+	113,894
7. Expiration of property tax abatements	+	0
8. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	0
9. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		269,506
10. Total estimated valuation July 1, 2020		87,985,602
11. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		0.0031
12. Percentage adjustment increase (12 times 3)	+ \$	19,977
13. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)		1.80%
14. Consumer Price Index adjustment (Line 3 times Line 14)	\$	117,037
15. Total Percentage Adjustments	\$	137,014

Revenue Adjustments

16. Property tax revenues for debt service in 2021 budget:	+	0
Property tax revenues for debt service in 2020 budget:	-	0
Increased property tax revenues spent on debt service		0
17. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)	+	0
Property tax revenues spent for public building commission and lease payments in the 2020 budget:	-	0
Increase property tax revenues spent on public building commission and lease payments		0

State of Kansas
County 0

18. Property tax revenues spent on special assessments in the 2021 budget: (Do not include amounts already reported in debt service levy)		+ <u>0</u>
19. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:		+ <u>0</u>
20. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:		+ <u>0</u>
21. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:		+ <u>0</u>
22. Law enforcement expenses - 2021 budget:	+ <u>1,761,908</u>	
Law enforcement expenses - 2020 budget:	- <u>1,743,832</u>	
CPI adjustment	1.80% <u>31,389</u>	
Increased law enforcement expenses in 2021 budget: (Do not include building construction or remodeling costs)		+ <u>0</u>
23. Fire protection expenses - 2021 budget:	+ <u>0</u>	
Fire protection expenses - 2020 budget:	- <u>0</u>	
CPI adjustment	1.80% <u>0</u>	
Increased fire protection expense in 2021 budget: (Do not include building construction or remodeling costs)		+ <u>0</u>
24. Emergency medical expenses - 2021 budget:	+ <u>180,500</u>	
Emergency medical expenses - 2020 budget:	- <u>192,300</u>	
CPI adjustment	1.80% <u>3,461</u>	
Increased emergency medical expenses in 2021 budget: (Do not include building construction or remodeling costs)		+ <u>0</u>
25. Total Revenue Adjustments		<u>0</u>
Levies on Behalf of Another Political or Governmental Subdivision		
26. Library Levy - 2021 budget:		+ <u>0</u>
Other tax entity levy - 2021 budget:		+ <u>0</u>
Other tax entity levy - 2021 budget:		+ <u>0</u>
27. Total Levies on Behalf of Another Political or Governmental Subdivision		+ <u>0</u>
28. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)		+ <u>0</u>
29. Total Computed Tax Levy		<u>6,639,086</u>

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,693,510	58,034	850	9,117	6,702	0
Debt Service						
Road & Bridge	1,424,250	48,808	716	7,667	5,637	0
Appraiser	245,850	8,425	124	1,323	973	0
County Health	200,578	6,874	101	1,080	794	0
Noxious Weed	190,101	6,515	96	1,023	752	0
Special Bridge						
Special Road & Bridge	837,381	28,696	421	4,508	3,314	0
Solid Waste	195,248	6,691	98	1,051	773	0
Sheriff	1,551,035	53,153	780	8,350	6,138	0
Ambulance	164,119	5,624	83	883	650	0
		</				

County Treas Motor Vehicle Estimate 222,820

County Treas Recreational Vehicle Estimate

County Treas 16/20M Vehicle Estimate

County Treas Commercial Vehicle Tax Estimate

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor

0.03427

Recreational Vehicle Factor 0.00050

16/20M Vehicle Factor 0.00538

Commercial Vehicle Factor 0.00396

Watercraft Factor	0.00000
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Kiowa County

2021

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
General	Equipment Reserve	44,498	15,241	-	19-119
General	Landfill Closure	157,051	51,088	208,515	19-120
General	Building (Courthouse General)	50,000	50,000	97,222	19-120
Ambulance	Equipment Reserve	15,383	26,800	-	19-119
Appraiser	Equipment Reserve	90,000	-	-	19-119
Road and Bridge	Special Bridge	-	-	-	68-141g
Road and Bridge	Landfill Closure	-	-	-	
Road and Bridge	Special Machinery & Equipment	-	-	-	68-141g
Motor Vehicle Operating	General	25,850			8-145
Solid Waste	Landfill Closure	-	-	-	19-120
Landfill Closure	Solid Waste	-	-	-	
Sheriff	Equipment Reserve	180,000	-	-	19-119
Oil & Gas Depletion Trust	Building	-			19-271
Special Road & Bridge	Special Machinery & Equipment	-	170,000	170,000	68-141g
	Total	562,782	313,129	475,737	
	Adjustments*				
	Adjusted Totals	562,782	313,129	475,737	

*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	1,039,769	1,440,032	843,155
Receipts:			
Ad Valorem Tax	1,431,993	1,693,510	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	10,706		
Motor Vehicle Tax	81,211	54,049	58,034
Recreational Vehicle Tax		804	850
16/20M Vehicle Tax		6,705	9,117
Commercial Vehicle Tax		6,601	6,702
Watercraft Tax			0
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax	16,682	15,000	15,000
Local Alcoholic Liquor		791	867
Compensating Use Tax			
Local Sales Tax	287,741	100,000	100,000
Interest on Taxes	25,944	10,000	10,000
State Grants			
Officers' Fees	58,228	20,000	20,000
Diversion Fees		60,569	72,414
Transfer from Motor Vehicle Operating	25,850	0	0
Employee Benefit Reimbursement		30,000	30,000
Prior Year Canceled Encumbrances			
Contract Proceeds	682,475	285,000	285,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	61,100	10,000	10,000
Neighborhood Revitalization Rebate		-19,584	-12,666
Miscellaneous	51,049		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,732,979	2,273,445	605,318
Resources Available:	3,772,748	3,713,477	1,448,473

Kiowa County

2021

FUND PAGE - GENERAL

Adopted Budget

General

	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Resources Available:	3,772,748	3,713,477	1,448,473
Expenditures:			
General and Administrative	439,610	568,783	585,264
County Commission	227,629	325,381	347,307
County Clerk	203,579	224,949	232,574
County Treasurer	197,515	214,086	210,654
Register of Deeds	103,250	146,279	125,892
Direct Election	20,838	47,580	47,996
Commons Media Center	35,000	40,000	45,000
Employee Benefits	17,209	228,925	0
Community Center	16,688	26,185	26,185
Commons Building	34,170	46,000	46,000
Other Agencies	188,500	191,500	199,500
Other Agencies	186,000	186,000	188,000
Other Agencies	0	5,600	5,600
County Attorney	128,045	191,625	169,717
County Attorney - Diversion	6,703	60,569	72,414
District Court	50,894	75,000	75,000
Emergency Operations Center	189,188	142,031	142,708
Other Agencies	36,349	33,500	35,000
Transfers	251,549	116,329	305,737
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	2,332,716	2,870,322	2,860,548
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,332,716	2,870,322	2,860,548
Unencumbered Cash Balance Dec 31	1,440,032	843,155	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	2,862,301	2,870,322	2,860,548
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		2,860,548
	Tax Required		1,412,075
Delinquent Comp Rate:	1.0%	14,121	
	Amount of 2020 Ad Valorem Tax		1,426,196

FUND PAGE - GENERAL DETAIL

Adopted Budget

General Fund - Detail Expenditures

	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
General and Administrative			
Salaries	138,966	263,283	277,264
Contractual	255,253	247,500	250,000
Commodities	16,393	23,000	23,000
Capital Outlay	28,998	35,000	35,000
Total	439,610	568,783	585,264
County Commission			
Salaries	138,957	197,881	204,807
Contractual	86,707	98,500	113,500
Commodities	1,265	19,000	19,000
Capital Outlay	700	10,000	10,000
Total	227,629	325,381	347,307
County Clerk			
Salaries	193,435	215,259	222,884
Contractual	5,545	4,590	3,060
Commodities	4,599	3,060	4,590
Capital Outlay		2,040	2,040
Total	203,579	224,949	232,574
County Treasurer			
Salaries	188,460	201,086	197,654
Contractual	5,272	6,900	6,900
Commodities	3,783	6,100	6,100
Capital Outlay			
Total	197,515	214,086	210,654
Register of Deeds			
Salaries	96,621	128,979	108,592
Contractual	4,886	7,900	7,900
Commodities	1,743	4,400	4,400
Capital Outlay		5,000	5,000
Total	103,250	146,279	125,892
Direct Election			
Salaries	8,695	13,860	14,276
Contractual			
Commodities	12,143	21,480	21,480
Capital Outlay		12,240	12,240
Total	20,838	47,580	47,996
Commons Media Center			
Salaries			
Contractual	35,000	40,000	45,000
Commodities			
Capital Outlay			
Total	35,000	40,000	45,000
Employee Benefits			
Health Insurance / Contingency	2,423	228,925	
KPERS			
FICA			
Other	14,786		
Total	17,209	228,925	0
Total - Page 7b	1,244,630	1,795,983	1,594,687

Kiowa County

2021

FUND PAGE - GENERAL

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
Community Center			
Salaries		300	300
Contractual	12,922	19,000	19,000
Commodities	2,877	3,000	3,000
Capital Outlay	889	3,885	3,885
Total	16,688	26,185	26,185
Commons Building			
Salaries			
Contractual	32,812	40,000	40,000
Commodities	1,358	4,000	4,000
Capital Outlay		2,000	2,000
Total	34,170	46,000	46,000
Other Agencies			
Agricultural Extension	120,000	123,000	126,000
Conservation District	15,000	15,000	15,000
County Fair	18,500	18,500	18,500
Historical Records	35,000	35,000	40,000
Total	188,500	191,500	199,500
Other Agencies			
Library	108,000	108,000	110,000
Services for Elderly	68,000	68,000	68,000
Swimming Pool	10,000	10,000	10,000
Total	186,000	186,000	188,000
Other Agencies			
Rural Opportunity Zone			
CASA		600	600
Economic Development Incentives		5,000	5,000
Total	0	5,600	5,600
County Attorney			
Salaries	127,385	184,085	162,177
Contractual	660	1,500	1,500
Commodities		4,040	4,040
Capital Outlay		2,000	2,000
Total	128,045	191,625	169,717
County Attorney - Diversion			
Salaries			
Contractual	6,703	12,193	12,193
Commodities		2,500	2,500
Capital Outlay		45,876	57,721
Total	6,703	60,569	72,414
District Court			
Salaries			
Contractual	31,273	66,900	66,900
Commodities	19,172	3,600	3,600
Capital Outlay	449	4,500	4,500
Total	50,894	75,000	75,000
Total - Page7c	611,000	782,479	782,416

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
Emergency Operations Center			
Salaries	169,604	114,031	102,708
Contractual	8,717	13,000	15,000
Commodities	8,279	7,500	12,500
Capital Outlay	2,588	7,500	12,500
Total	189,188	142,031	142,708
Other Agencies			
Weather Tower	8,849	6,000	6,000
Mental Rehabilitation	2,500	2,500	2,750
Mental Health	25,000	25,000	26,250
Total	36,349	33,500	35,000
Transfers			
Landfill Closure	157,051	51,088	208,515
Building			
Building (Courthouse General)	50,000	50,000	97,222
Equipment Reserve	44,498	15,241	
Total	251,549	116,329	305,737
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
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Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Contractual			
Judgments			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 7e	0	0	0
Total - Page 7b	1,244,630	1,795,983	1,594,687
Total - Page 7c	611,000	782,479	782,416
Total - Page 7d	477,086	291,860	483,445
Total Detail Expenditures**	2,332,716	2,870,322	2,860,548

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

Kiowa County

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1		13	13
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax	13		
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Hospital Reimbursements	111,600	299,734	299,734
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	111,613	299,734	299,734
Resources Available:	111,613	299,747	299,747
Expenditures:			
Principal			
Interest and Fees			
Cash Basis Reserve			
Hospital Revenue Bond	111,600	299,734	299,747
Call Bonds			
Cash Basis Reserve (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	111,600	299,734	299,747
Unencumbered Cash Balance Dec 31	13	13	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	299,734	299,734	299,747
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	299,747
		Tax Required	0
Delinquent Comp Rate:	1.0%		0
Amount of 2020 Ad Valorem Tax			0

Adopted Budget
Road & Bridge

Page No. 9a

FUND PAGE - ROAD DETAIL

Adopted Budget

Road & Bridge Fund

	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
Public Works			
Salaries	1,086,287	1,308,523	1,276,845
Contractual	123,159	165,000	165,000
Commodities	406,661	550,000	550,000
Capital Outlay	247,019	340,000	340,000
Total	1,863,126	2,363,523	2,331,845
Transfers			
Special Road & Bridge			
Special Road Machinery & Equipment			
Special Bridge			
Landfill Closure			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total Detail Expenditures**	1,863,126	2,363,523	2,331,845

** Note: The Total Detail Expenditures amounts should agree to Road Subtotal amounts.

Kiowa County

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Appraiser			
Unencumbered Cash Balance Jan 1	168,559	138,182	68,406
Receipts:			
Ad Valorem Tax	287,171	245,850	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,195		
Motor Vehicle Tax	10,177	10,917	8,425
Recreational Vehicle Tax		162	124
16/20 M Vehicle Tax		1,354	1,323
Commercial Vehicle Tax		1,333	973
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-2,843	-2,232
Miscellaneous	2,575		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	301,118	256,773	8,613
Resources Available:	469,677	394,955	77,019
Expenditures:			
Personnel	184,713	215,495	213,768
Contractual	23,545	43,200	43,200
Commodities	6,800	18,000	18,000
Capital Outlay		10,000	10,000
GIS Personnel	26,437	30,854	31,885
GIS Capital Outlay		9,000	9,000
GIS Commodities			
Transfer to Equipment Reserve	90,000		
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	331,495	326,549	325,853
Unencumbered Cash Balance Dec 31	138,182	68,406	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	406,512	415,549	325,853
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		325,853
	Tax Required		248,834
Delinquent Comp Rate:	1.0%		2,488
Amount of 2020 Ad Valorem Tax			251,322

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
County Health			
Unencumbered Cash Balance Jan 1	330,677	294,785	233,336
Receipts:			
Ad Valorem Tax	134,588	200,578	XXXXXXXXXXXXXXXXXX
Delinquent Tax	750		
Motor Vehicle Tax	6,449	5,128	6,874
Recreational Vehicle Tax		76	101
16/20 M Vehicle Tax		636	1,080
Commercial Vehicle Tax		626	794
Watercraft Tax			0
State and Federal Aid		5,000	5,000
Licenses and Fees	76,778	50,000	50,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-2,320	-1,760
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	218,565	259,724	62,089
Resources Available:	549,242	554,509	295,425
Expenditures:			
Personnel	202,039	261,173	401,658
Contractual	25,265	30,000	50,000
Commodities	20,864	25,000	30,000
Capital Outlay	6,289	5,000	10,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	254,457	321,173	491,658
Unencumbered Cash Balance Dec 31	294,785	233,336	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	490,168	429,688	491,658
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		491,658
	Tax Required		196,233
Delinquent Comp Rate:	1.0%		1,962
Amount of 2020 Ad Valorem Tax			198,195

Kiowa County

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Noxious Weed			
Unencumbered Cash Balance Jan 1	97,321	159,372	73,649
Receipts:			
Ad Valorem Tax	260,700	190,101	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,190		
Motor Vehicle Tax	10,070	9,932	6,515
Recreational Vehicle Tax		148	96
16/20 M Vehicle Tax		1,232	1,023
Commercial Vehicle Tax		1,213	752
Watercraft Tax			0
State and Federal Aid			
Other	14,142		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-2,198	-1,967
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	286,102	200,428	6,419
Resources Available:	383,423	359,800	80,068
Expenditures:			
Personnel	143,282	145,651	158,869
Contractual	17,422	21,000	21,000
Commodities	63,320	90,000	90,000
Capital Outlay	27	6,000	6,000
Repairs & Supplies		23,500	23,500
Transfer to Equipment Reserve			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	224,051	286,151	299,369
Unencumbered Cash Balance Dec 31	159,372	73,649	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	282,800	286,151	299,369
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
			299,369
		Tax Required	219,301
Delinquent Comp Rate:		1.0%	2,193
Amount of 2020 Ad Valorem Tax			221,494

Adopted Budget

Special Bridge	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	468,571	515,581	427,081
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2		
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Intergovernmental Revenues	55,221		
Transfer from Road and Bridge	0	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	55,223	0	0
Resources Available:	523,794	515,581	427,081
Expenditures:			
Contractual	8,213	88,500	88,500
Commodities			
Capital Outlay		0	338,581
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	8,213	88,500	427,081
Unencumbered Cash Balance Dec 31	515,581	427,081	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	480,794	460,071	427,081
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
			427,081
		Tax Required	0
Delinquent Comp Rate:		1.0%	0
Amount of 2020 Ad Valorem Tax			0

Kiowa County

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Road & Bridge	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	1,077,944	656,213	614,712
Receipts:			
Ad Valorem Tax	433,041	837,381	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,856		
Motor Vehicle Tax	25,696	16,497	28,696
Recreational Vehicle Tax		245	421
16/20 M Vehicle Tax		2,046	4,508
Commercial Vehicle Tax		2,014	3,314
Watercraft Tax			0
Transfer from Road & Bridge			
Contract Proceeds			
Intergovernmental Revenues			
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-9,684	-9,398
Miscellaneous	200		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	461,793	848,499	27,541
Resources Available:	1,539,737	1,504,712	642,253
Expenditures:			
Contractual	12	20,000	20,000
Commodities	128,530	200,000	500,000
Capital Outlay	754,982	500,000	1,000,000
Transfer to Special Machinery & Equipment		170,000	170,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	883,524	890,000	1,690,000
Unencumbered Cash Balance Dec 31	656,213	614,712	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	1,690,000	1,690,000	1,690,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		1,690,000
	Tax Required		1,047,747
Delinquent Comp Rate:	1.0%		10,477
Amount of 2020 Ad Valorem Tax			1,058,224

Adopted Budget	Prior Year	Current Year	Proposed Budget
Solid Waste	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	97,451	82,128	2,395
Receipts:			
Ad Valorem Tax	218,083	195,248	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	1,845	7,995	6,691
Recreational Vehicle Tax		119	98
16/20 M Vehicle Tax		992	1,051
Commercial Vehicle Tax		976	773
Watercraft Tax			0
User Fees	22,513	25,000	25,000
Special Assessments			
Prior Year Canceled Encumbrances			
Transfer from Landfill Closure	0	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-2,258	-2,505
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	242,441	228,072	31,108
Resources Available:	339,892	310,200	33,503
Expenditures:			
Personnel	167,777	204,005	197,790
Contractual	33,641	45,000	45,000
Commodities	56,346	35,000	35,000
Capital Outlay		23,800	35,000
Transfer to Landfill Closure			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	257,764	307,805	312,790
Unencumbered Cash Balance Dec 31	82,128	2,395	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	262,523	307,805	312,790
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		312,790
	Tax Required		279,287
Delinquent Comp Rate:	1.0%		2,793
Amount of 2020 Ad Valorem Tax			282,080

Kiowa County

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Sheriff			
Unencumbered Cash Balance Jan 1	153,824	156,243	24,229
Receipts:			
Ad Valorem Tax	1,638,858	1,551,035	xxxxxxxxxxxxxxxx
Delinquent Tax	6,794		
Motor Vehicle Tax	74,194	62,425	53,153
Recreational Vehicle Tax		928	780
16/20 M Vehicle Tax		7,743	8,350
Commercial Vehicle Tax		7,623	6,138
Watercraft Tax			0
Jail Inmate Contracts	2,555		
Sheriff Fees	1,881		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-17,936	-15,109
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,724,282	1,611,818	53,312
Resources Available:	1,878,106	1,768,061	77,541
Expenditures:			
Sheriff			
Salaries	913,351	1,114,558	1,114,549
Contractual	185,395	65,000	150,000
Commodities	50,018	150,000	65,000
Capital Outlay	28,748	35,000	35,000
Sheriff - Jail			
Salaries	298,750	299,522	317,607
Contractual	37,423	33,752	49,502
Commodities	26,232	42,000	26,250
Capital Outlay	1,946	4,000	4,000
Transfer to Equipment Reserve	180,000		
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,721,863	1,743,832	1,761,908
Unencumbered Cash Balance Dec 31	156,243	24,229	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	1,743,832	1,743,832	1,761,908
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,761,908
Tax Required			1,684,367
Delinquent Comp Rate: 1.0%			16,844
Amount of 2020 Ad Valorem Tax			1,701,211

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Ambulance			
Unencumbered Cash Balance Jan 1	28,098	24,109	1,382
Receipts:			
Ad Valorem Tax	153,032	164,119	xxxxxxxxxxxxxxxx
Delinquent Tax	714		
Motor Vehicle Tax	7,765	5,830	5,624
Recreational Vehicle Tax		87	83
16/20 M Vehicle Tax		723	883
Commercial Vehicle Tax		712	650
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,898	-1,556
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	161,511	169,573	5,684
Resources Available:	189,609	193,682	7,066
Expenditures:			
Appropriation	150,117	165,500	180,500
Transfer to Equipment Reserve	15,383	26,800	
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	165,500	192,300	180,500
Unencumbered Cash Balance Dec 31	24,109	1,382	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	165,500	192,300	180,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			180,500
Tax Required			173,434
Delinquent Comp Rate: 1.0%			1,734
Amount of 2020 Ad Valorem Tax			175,168

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Building	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	791,825	690,310	587,865
Receipts:			
Transfer from General	50,000	50,000	97,222
Other	1,943		
Transfer from Oil & Gas Depletion Trust	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	51,943	50,000	97,222
Resources Available:	843,768	740,310	685,087
Expenditures:			
Capital Outlay	153,458	152,445	685,087
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	153,458	152,445	685,087
Unencumbered Cash Balance Dec 31	690,310	587,865	0
2019/2020/2021 Budget Authority Amount:	739,380	852,445	685,087

Adopted Budget

Equipment Reserve	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	564,100	852,169	868,692
Receipts:			
Transfer from Ambulance	15,383	26,800	0
Transfer from Sheriff	180,000	0	0
Transfer from General	44,498	15,241	0
Transfer from Appraiser	90,000	0	0
Sale of Equipment			
Insurance Proceeds	29,979		
Interest on Idle Funds			
Miscellaneous	3,846		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	363,706	42,041	0
Resources Available:	927,806	894,210	868,692
Expenditures:			
Capital Outlay - General		25,518	435,635
Capital Outlay - Ambulance		0	65,702
Capital Outlay - Road & Bridge		0	11,000
Capital Outlay - Sheriff	68,293	0	305,025
Capital Outlay - Election	5,664	0	9,691
Capital Outlay - Register of Deeds	1,680		11,639
Capital Outlay - Emergency Mgmt			30,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	75,637	25,518	868,692
Unencumbered Cash Balance Dec 31	852,169	868,692	0
2019/2020/2021 Budget Authority Amount:	434,623	585,234	868,692

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Emergency 911 Phone Service	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	129,487	173,309	206,797
Receipts:			
Tax Receipts	52,590	40,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	52,590	40,000	40,000
Resources Available:	182,077	213,309	246,797
Expenditures:			
Contractual Services	8,768	6,512	246,797
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	8,768	6,512	246,797
Unencumbered Cash Balance Dec 31	173,309	206,797	0
2019/2020/2021 Budget Authority Amount:	182,975	201,512	246,797

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Landfill Closure	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	314,437	468,706	519,794
Receipts:			
Transfer from General	157,051	51,088	208,515
Transfer from Solid Waste	0	0	0
Transfer from Road and Bridge	0	0	0
Other Landfill Fees			
Interest on Idle Funds			
Miscellaneous	4,110		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	161,161	51,088	208,515
Resources Available:	475,598	519,794	728,309
Expenditures:			
Contractual Services	6,892	0	728,309
Transfer to Solid Waste			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	6,892	0	728,309
Unencumbered Cash Balance Dec 31	468,706	519,794	0
2019/2020/2021 Budget Authority Amount:	488,860	522,576	728,309

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Road Mach & Equip	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	310,935	99,990	269,990
Receipts:			
Transfer from Road & Bridge	0	0	0
Transfer from Special Road & Bridge	0	170,000	170,000
Other			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	170,000	170,000
Resources Available:	310,935	269,990	439,990
Expenditures:			
Capital Outlay	210,945	0	439,990
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	210,945	0	439,990
Unencumbered Cash Balance Dec 31	99,990	269,990	0
2019/2020/2021 Budget Authority Amount:	371,461	480,935	439,990

Adopted Budget

	Prior Year	Current Year	Proposed Budget
	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2019/2020/2021 Budget Authority Amount:	0	0	0

Kiowa County

NON-BUDGETED FUNDS (A)

2021

(Only the actual budget year for 2019 is to be shown)

Non-Budgeted Funds-A

(1) Fund Name:				(2) Fund Name:				(3) Fund Name:				(4) Fund Name:				(5) Fund Name:			
Bio-Terrorism Grant		County Clerk's Technology		Family Planning Grant		Hospital USDA Bond Reserve		Oil & Gas Valuation Depletion											
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered			
Cash Balance Jan 1	8,533	Cash Balance Jan 1	1,207	Cash Balance Jan 1	23,151	Cash Balance Jan 1	115,774	Cash Balance Jan 1	253,346	Cash Balance Jan 1	402,011	Cash Balance Jan 1	253,346	Cash Balance Jan 1	402,011	Cash Balance Jan 1	402,011		
Receipts:				Receipts:				Receipts:				Receipts:				Receipts:			
State and Federal Aid	8,324	Licenses and Fees	1,136	State and Federal Aid	49,139	Hospital	378												
Total Receipts	8,324	Total Receipts	1,136	Total Receipts	49,139	Total Receipts	378	Total Receipts	0	Total Receipts	58,977	Total Receipts	0	Total Receipts	58,977	Total Receipts	58,977		
Resources Available:	16,857	Resources Available:	2,343	Resources Available:	72,290	Resources Available:	116,152	Resources Available:	253,346	Resources Available:	460,988	Resources Available:	253,346	Resources Available:	460,988	Resources Available:	460,988		
Expenditures:				Expenditures:				Expenditures:				Expenditures:				Expenditures:			
Commodities	5,506	Capital outlay		Commodities	59,424	Transfers Out		Transfers Out		Transfers Out		Transfers Out		Transfers Out		Transfers Out			
Total Expenditures	5,506	Total Expenditures	0	Total Expenditures	59,424	Total Expenditures	0	Total Expenditures	0	Total Expenditures	64,930	Total Expenditures	0	Total Expenditures	64,930	Total Expenditures	64,930		
Cash Balance Dec 31	11,351	Cash Balance Dec 31	2,343	Cash Balance Dec 31	12,866	Cash Balance Dec 31	116,152	Cash Balance Dec 31	253,346	Cash Balance Dec 31	396,058	Cash Balance Dec 31	253,346	Cash Balance Dec 31	396,058	Cash Balance Dec 31	396,058		

**Note: These two block figures should agree.

Special District Name: Rural Fire District

State of Kansas
Special District

Name of County: Kiowa County

2021

FUND PAGE - GENERAL
Adopted Budget

General	Prior Year Actual 2019	Current Year Estimate 2020	Proposed Budget Year 2021
Unencumbered Cash Balance Jan 1	118,507	172,959	240,167
Receipts:			
Ad Valorem Tax	149,607	155,676	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	510		
Motor Vehicle Tax	5,030	3,883	3,543
Recreational Vehicle Tax		65	54
16/20M Vehicle Tax		738	884
Commercial Vehicle Tax		550	503
Watercraft Tax			0
LAVTR			
Slider			
Other	4,936		
Prior Year Canceled Encumbrances			
Neighborhood Revitalization		-811	-631
Interest on Idle Funds			
Total Receipts	160,083	160,101	4,353
Resources Available:	278,590	333,060	244,520
Expenditures:			
Personnel	38,983	47,000	47,000
Contractual	37,005	13,000	13,000
Commodities	29,643	25,000	25,000
Capital Outlay		7,893	316,643
Cash Forward (2021 column)			
Total Expenditures	105,631	92,893	401,643
Unencumbered Cash Balance Dec 31	172,959	240,167	xxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			401,643
Tax Required			157,123
Delinquency Computation % Rate	1.000%		1,571
Amount 2020 Ad Valorem Tax			158,694

ALLOCATION OF MVT AND RVT

2020 Budgeted Fund Names	Budget Tax Levy Amounts for 2020	Allocation for Year 2021				
		MVT	RVT	16/20M Vehicle	Commercial Veh	Watercraft
General	155,676	3,543	54	884	503	0
		0	0	0	0	0
Total	155,676	3,543	54	884	503	0

MVT Estimate 3,543

RVT Estimate 54

16/20M Vehicle Estimate 884

Commercial Veh Es 503

Watercraft Estimate

Rural Fire District
Kiowa County

2021

Computation to Determine Limit for 2021

	Amount of Levy
1. Tax levy amount in 2020 budget	+ \$ 155,676
2. Debt service levy in 2020 budget	- \$ 0
3. Tax levy excluding debt service	\$ 155,676

2020 Valuation Information for Valuation Adjustments

4. New improvements for 2020:	+	76,100	
5. Increase in personal property for 2020:			
5a. Personal property 2020	+	3,522,600	
5b. Personal property 2019	-	6,858,049	
5c. Increase in personal property (5a minus 5b)	+	0	
			(Use Only if > 0)
6. Valuation of property that has changed in use during 2020:		62,552	
7. Total valuation adjustment (sum of 4, 5c, and 6)		138,652	
8. Total estimated valuation July 1, 2020		76,972,094	
9. Total valuation less valuation adjustment (8 minus 7)		76,833,442	
10. Factor for increase (7 divided by 9)		0.00180	
11. Amount of increase (10 times 3)	+	\$ 281	
12. 2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$	155,957	
13. Debt Service Levy in this 2021 Budget		0	
14. 2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		155,957	
15. Consumer Price Index for all urban consumers for calendar year 2019		1.8	
16. Consumer Price Index adjustment (3 times 15)	\$	2,802	
17. Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$	158,759	

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.
In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Special District Name: Haviland Cemetery DistrictState of Kansas
Special DistrictName of County: Kiowa County

2021

**FUND PAGE - GENERAL
Adopted Budget**

General	Prior Year Actual 2019	Current Year Estimate 2020	Proposed Budget Year 2021
Unencumbered Cash Balance Jan 1	119,559	151,957	135,823
Receipts:			
Ad Valorem Tax	80,988	44,488	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		3,779	1,892
Recreational Vehicle Tax		42	20
16/20M Vehicle Tax		454	613
Commercial Vehicle Tax		246	127
Watercraft Tax			0
LAVTR			
Slider			
In Lieu of Taxes			
Sale of Lots	225		
Memorials	745		
Miscellaneous	278		
Neighborhood Revitalization		-1,368	-733
Interest on Idle Funds	101		
Total Receipts	82,337	47,641	1,919
Resources Available:	201,896	199,598	137,742
Expenditures:			
Personnel	45,987	40,000	40,000
Contractual	1,137	5,000	5,000
Commodities	2,327	3,775	3,775
Capital Outlay	488	15,000	134,000
Cash Forward (2021 column)			
Total Expenditures	49,939	63,775	182,775
Unencumbered Cash Balance Dec 31	151,957	135,823	xxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			182,775
Tax Required			45,033
Delinquency Computation % Rate		1.000%	450
Amount 2020 Ad Valorem Tax			45,483

ALLOCATION OF MVT AND RVT

2020 Budgeted Fund Names	Budget Tax Levy Amounts for 2020	Allocation for Year 2021				
		MVT	RVT	16/20M Vehicle	Commercial Veh	Watercraft
General	44,488	1,892	20	613	127	0
0		0	0	0	0	0
Total	44,488	1,892	20	613	127	0

MVT Estimate 1,892RVT Estimate 2016/20M Vehicle Estimate 613Commercial Veh Es 127Watercraft Estimate

Haviland Cemetery District
Kiowa County

2021

Computation to Determine Limit for 2021

	Amount of Levy
1. Tax levy amount in 2020 budget	+ \$ 44,488
2. Debt service levy in 2020 budget	- \$ 0
3. Tax levy excluding debt service	\$ 44,488

2020 Valuation Information for Valuation Adjustments

4. New improvements for 2020:	+ 47,801	
5. Increase in personal property for 2020:		
5a. Personal property 2020	+ 445,780	
5b. Personal property 2019	- 549,244	
5c. Increase in personal property (5a minus 5b)	+ 0	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2020:	40,595	
7. Total valuation adjustment (sum of 4, 5c, and 6)	88,396	
8. Total estimated valuation July 1, 2020	14,796,250	
9. Total valuation less valuation adjustment (8 minus 7)	14,707,854	
10. Factor for increase (7 divided by 9)	0.00601	
11. Amount of increase (10 times 3)	+ \$ 267	
12. 2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 44,755	
13. Debt Service Levy in this 2021 Budget	0	
14. 2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	44,755	
15. Consumer Price Index for all urban consumers for calendar year 2019	1.8	
16. Consumer Price Index adjustment (3 times 15)	\$ 801	
17. Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 45,556	

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Special District Name: Hillcrest Cemetery DistrictState of Kansas
Special DistrictName of County: Kiowa County

2021

FUND PAGE - GENERAL

Adopted Budget

General	Prior Year Actual 2019	Current Year Estimate 2020	Proposed Budget Year 2021
Unencumbered Cash Balance Jan 1	209,502	241,378	231,055
Receipts:			
Ad Valorem Tax	77,353	37,984	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,702	730
Recreational Vehicle Tax		22	10
16/20M Vehicle Tax		250	369
Commercial Vehicle Tax		186	79
Watercraft Tax			0
LAVTR			
Slider			
In Lieu of Taxes			
Sale of Lots			
Burials	1,685		
Burials, Lots, Interest, Other	240		
Neighborhood Revitalization		-467	-114
Interest on Idle Funds	760		
Total Receipts	80,038	39,677	1,074
Resources Available:	289,540	281,055	232,129
Expenditures:			
Personnel	37,363	25,000	25,000
Contractual	10,633	25,000	25,000
Commodities	166		
Capital Outlay		0	21,500
Additional Capital Outlay		0	184,689
Cash Forward (2021 column)			
Total Expenditures	48,162	50,000	256,189
Unencumbered Cash Balance Dec 31	241,378	231,055	xxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			256,189
Tax Required			24,060
Delinquency Computation % Rate	1.000%		241
Amount 2020 Ad Valorem Tax			24,301

ALLOCATION OF MVT AND RVT

2020 Budgeted Fund Names	Budget Tax Levy Amounts for 2020	Allocation for Year 2021				
		MVT	RVT	16/20M Vehicle	Commercial Veh	Watercraft
General	37,984	730	10	369	79	0
	0	0	0	0	0	0
Total	37,984	730	10	369	79	0

MVT Estimate 730RVT Estimate 1016/20M Vehicle Estimate 369Commercial Veh Es 79Watercraft Estimate 0

Hillcrest Cemetery District
Kiowa County

2021

Computation to Determine Limit for 2021

	Amount of Levy
1. Tax levy amount in 2020 budget	+ \$ 37,984
2. Debt service levy in 2020 budget	- \$ 0
3. Tax levy excluding debt service	\$ 37,984

2020 Valuation Information for Valuation Adjustments

4. New improvements for 2020:	+	41,320	
5. Increase in personal property for 2020:			
5a. Personal property 2020	+	445,724	
5b. Personal property 2019	-	890,050	
5c. Increase in personal property (5a minus 5b)	+	0	
			(Use Only if > 0)
6. Valuation of property that has changed in use during 2020:		0	
7. Total valuation adjustment (sum of 4, 5c, and 6)		41,320	
8. Total estimated valuation July 1, 2020		28,139,961	
9. Total valuation less valuation adjustment (8 minus 7)		28,098,641	
10. Factor for increase (7 divided by 9)		0.00147	
11. Amount of increase (10 times 3)	+	\$ 56	
12. 2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$	38,040	
13. Debt Service Levy in this 2021 Budget		0	
14. 2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		38,040	
15. Consumer Price Index for all urban consumers for calendar year 2019		1.8	
16. Consumer Price Index adjustment (3 times 15)	\$	684	
17. Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$	38,724	

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Special District Name: Fairview Cemetery DistrictState of Kansas
Special DistrictName of County: Kiowa County

2021

FUND PAGE - GENERAL
Adopted Budget

General	Prior Year Actual 2019	Current Year Estimate 2020	Proposed Budget Year 2021
Unencumbered Cash Balance Jan 1	200,276	223,439	227,598
Receipts:			
Ad Valorem Tax	82,996	80,564	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		3,903	3,797
Recreational Vehicle Tax		62	62
16/20M Vehicle Tax		350	349
Commercial Vehicle Tax		583	519
Watercraft Tax			0
LAVTR			
Slider			
In Lieu of Taxes			
Opening and Closing Fees			
Lot Sales	414		
Markers and Grave Fees			
Burials	3,120		
Neighborhood Revitalization		-1,303	-920
Other	35		
Interest on Idle Funds	212		
Total Receipts	86,777	84,159	3,807
Resources Available:	287,053	307,598	231,405
Expenditures:			
Personnel	38,599	40,000	40,000
Contractual	16,448	10,000	1,000
Commodities	8,567	30,000	30,000
Capital Outlay		0	236,668
Additional Capital Outlay			
Other			
Cash Forward (2021 column)			
Total Expenditures	63,614	80,000	307,668
Unencumbered Cash Balance Dec 31	223,439	227,598	xxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			307,668
Tax Required			76,263
Delinquency Computation % Rate	1.000%		763
Amount 2020 Ad Valorem Tax			77,026

ALLOCATION OF MVT AND RVT

2020 Budgeted Fund Names	Budget Tax Levy Amounts for 2020	Allocation for Year 2021				
		MVT	RVT	16/20M Vehicle	Commercial Veh	Watercraft
General	80,564	3,797	62	349	519	0
	0	0	0	0	0	0
Total	80,564	3,797	62	349	519	0

MVT Estimate 3,797RVT Estimate 6216/20M Vehicle Estimate 349Commercial Veh Es 519Watercraft Estimate 0

Fairview Cemetery District
Kiowa County

2021

Computation to Determine Limit for 2021

1. Tax levy amount in 2020 budget
2. Debt service levy in 2020 budget
3. Tax levy excluding debt service

Amount of Levy	
+	\$ 80,564
-	\$
\$	80,564

2020 Valuation Information for Valuation Adjustments

4. New improvements for 2020:	+	66,268	
5. Increase in personal property for 2020:			
5a. Personal property 2020	+	2,029,826	
5b. Personal property 2019	-	4,233,636	
5c. Increase in personal property (5a minus 5b)	+	0	
			(Use Only if > 0)
6. Valuation of property that has changed in use during 2020:		79,693	
7. Total valuation adjustment (sum of 4, 5c, and 6)		145,961	
8. Total estimated valuation July 1, 2020		35,011,799	
9. Total valuation less valuation adjustment (8 minus 7)		34,865,838	
10. Factor for increase (7 divided by 9)		0.00419	
11. Amount of increase (10 times 3)	+	\$	337
12. 2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$	80,901	
13. Debt Service Levy in this 2021 Budget		0	
14. 2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		80,901	
15. Consumer Price Index for all urban consumers for calendar year 2019		1.8	
16. Consumer Price Index adjustment (3 times 15)	\$	1,450	
17. Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$	82,351	

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

NOTICE OF BUDGET HEARING

The governing body of
Kiowa County
will meet on August 31, 2020, at 9:30 AM at Kiowa County Courthouse for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Kiowa County Courthouse and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget Year for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Est. Tax Rate*
General	2,332,716	17.385	2,870,322	19.648	2,860,548	1,426,196	16.209
Debt Service	111,600		299,734		299,747		
Road & Bridge	1,863,126	20.225	2,363,523	16.524	2,331,845	1,325,196	15.062
Appraiser	331,495	3.511	326,549	2.853	325,853	251,322	2.856
County Health	254,457	1.649	321,173	2.328	491,658	198,195	2.253
Noxious Weed	224,051	3.194	286,151	2.206	299,369	221,494	2.517
Special Bridge	8,213		88,500		427,081		
Special Road & Bridge	883,524	5.306	890,000	9.716	1,690,000	1,058,224	12.027
Solid Waste	257,764	2.571	307,805	2.266	312,790	282,080	3.206
Sheriff	1,721,863	20.079	1,743,832	17.995	1,761,908	1,701,211	19.335
Ambulance	165,500	1.875	192,300	1.905	180,500	175,168	1.991
Building	153,458		152,445		685,087		
Equipment Reserve	75,637		25,518		868,692		
Emergency 911 Phone Service	8,768		6,512		246,797		
Landfill Closure	6,892				728,309		
Special Road Mach & Equip	210,945				439,990		
Non-Budgeted Funds-A	64,930						
Non-Budgeted Funds-B	6,591						
Non-Budgeted Funds-C	725,198						
Totals	9,406,728	75.795	9,874,364	75.441	13,950,174	6,639,086	75.456
Less: Transfers	562,782		313,129		475,737		
Net Expenditure	8,843,946		9,561,235		13,474,437		
Total Tax Levied	6,348,215		6,502,072		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	83,748,944		86,194,275		87,985,602		

Outstanding Indebtedness,

January 1,

G.O. Bonds

Revenue Bonds

Other

Lease Pur. Princ.

Total

*Tax rates are expressed in mills

	2018	2019	2020
G.O. Bonds	0	0	0
Revenue Bonds	1,646,745	1,601,015	1,553,455
Other	0	0	0
Lease Pur. Princ.	1,811,436	1,614,063	1,425,848
Total	3,458,181	3,215,078	2,979,303

	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget Year for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Est. Tax Rate*
Rural Fire District	105,631	2.083	92,893	2.069	401,643	158,694	2.062
Less: Transfers							
Net Expenditure	105,631		92,893		401,643		
Total Tax Levied	151,280		155,676		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	72,651,171		75,250,577		76,972,094		
Haviland Cemetery District	49,939	5.324	63,775	2.961	182,775	45,483	3.074
Less: Transfers							
Net Expenditure	49,939		63,775		182,775		
Total Tax Levied	78,623		44,488		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	14,767,065		15,029,373		14,796,250		
Hillcrest Cemetery District	48,162	3.383	50,000	1.547	256,189	24,301	0.864
Less: Transfers							
Net Expenditure	48,162		50,000		256,189		
Total Tax Levied	75,857		37,984		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	22,426,082		24,560,853		28,139,961		
Fairview Cemetery District	63,614	2.200	80,000	2.200	307,668	77,026	2.200
Less: Transfers							
Net Expenditure	63,614		80,000		307,668		
Total Tax Levied	81,034		80,564		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	36,829,485		36,625,621		35,011,799		

Kristi Cooper
Clerk

Kiowa County

2021

2021 Neighborhood Revitalization Rebate

Budgeted Funds for 2021	2020 Ad Valorem before Rebate**	2020 Mil Rate before Rebate	Estimate 2021 NR Rebate
General	1,413,403	16.064	12,666
Debt Service			0
Road & Bridge	1,313,309	14.926	11,769
Appraiser	249,068	2.831	2,232
County Health	196,418	2.232	1,760
Noxious Weed	219,507	2.495	1,967
Special Bridge			0
Special Road & Bridge	1,048,732	11.919	9,398
Solid Waste	279,550	3.177	2,505
Sheriff	1,685,951	19.162	15,109
Ambulance	173,597	1.973	1,556
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	6,579,535	74.780	58,962

2020 July 1 Valuation: 87,985,602

Valuation Factor: 87,985.602

Neighborhood Revitalization Subj to Rebate: 788,489

Neighborhood Revitalization factor: 788.489

**This information comes from the 2021 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.

AFFIDAVIT OF INSERTION

The Merchants Directory, a newspaper printed In the State of Kansas, and published in and of general circulation in Kiowa County, Kansas, with a general paid circulation in Kiowa County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Advertiser: KIOWA COUNTY CLERK

Subject: NOTICE OF BUDGET HEARING

ONE INSERTION: AUGUST 12, 2020

Before me, a Notary Public, personally appeared Paul Kendall, or Linda Kay Kendall, Publisher(s) of the Merchants Directory

Signature Paul Kendall

State of Kansas, County of Kiowa

Sworn to and subscribed before me this

14th day of August 2020



Ange Brown, Notary Public

Commission Expires March 8, 2021

Cost of Insertions:	AUGUST 12, 2020	<u>\$76.31</u>
	TOTAL	\$76.31

NOTICE OF BUDGET HEARING

2021

The governing body of

Kiowa County

will meet on August 31, 2020, at 9:30 AM at Kiowa County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Kiowa County Courthouse and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget Year for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Est. Tax Rate*
General	2,332,716	17.385	2,870,322	19.648	2,860,548	1,426,196	16.209
Debt Service	111,600		299,734		299,747		
Road & Bridge	1,863,126	20.225	2,363,523	16.524	2,331,845	1,325,196	15.062
Appraiser	331,495	3.511	326,549	2.853	325,853	251,322	2.856
County Health	254,457	1.649	321,173	2.328	491,658	198,195	2.253
Noxious Weed	224,051	3.194	286,151	2.206	299,369	221,494	2.517
Special Bridge	8,213		88,500		427,081		
Special Road & Bridge	883,524	5.306	890,000	9.716	1,650,000	1,058,224	12.027
Solid Waste	257,764	2.571	307,805	2.266	312,790	282,080	3.206
Sheriff	1,721,863	20.079	1,743,832	17.995	1,761,908	1,701,211	19.335
Ambulance	165,500	1.875	192,300	1.905	180,500	175,168	1.991
Building	153,458		152,445		685,087		
Equipment Reserve	75,637		25,518		868,692		
Emergency 911 Phone Service	8,768		6,512		246,797		
Landfill Closure	6,892				728,309		
Special Road Mach & Equip	210,945				439,990		
Non-Budgeted Funds-A	64,930						
Non-Budgeted Funds-B	6,591						
Non-Budgeted Funds-C	725,198						
Totals	9,406,728	75.795	9,874,364	75.441	13,950,174	6,639,086	75.456
Less: Transfers	562,782		313,129		475,737		
Net Expenditure	8,843,946		9,561,235		13,474,437		
Total Tax Levied	6,348,215		6,502,072		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	83,748,944		86,194,275		87,985,602		

Outstanding Indebtedness,

January 1,

G. O. Bonds

Revenue Bonds

Other

Lease Pur. Princ.

Total

*Tax rates are expressed in mills

	2018	2019	2020
G. O. Bonds	0	0	0
Revenue Bonds	1,646,745	1,601,015	1,553,455
Other	0	0	0
Lease Pur. Princ.	1,811,436	1,614,063	1,425,848
Total	3,458,181	3,215,078	2,979,303

	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget Year for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Est. Tax Rate*
Rural Fire District	105,631	2.083	92,893	2.069	401,643	158,694	2.062
Less: Transfers							
Net Expenditure	105,631		92,893		401,643		
Total Tax Levied	151,280		155,676		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	72,651,171		75,250,577		76,972,094		
Haviland Cemetery District	49,939	5.324	63,775	2.961	182,775	45,483	3.074
Less: Transfers							
Net Expenditure	49,939		63,775		182,775		
Total Tax Levied	78,623		44,488		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	14,767,065		15,029,373		14,796,250		
Hillcrest Cemetery District	48,162	3.383	50,000	1.547	256,189	24,301	0.864
Less: Transfers							
Net Expenditure	48,162		50,000		256,189		
Total Tax Levied	75,857		37,984		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	22,426,082		24,560,853		28,139,961		
Fairview Cemetery District	63,614	2.200	80,000	2.200	307,668	77,026	2.200
Less: Transfers							
Net Expenditure	63,614		80,000		307,668		
Total Tax Levied	81,034		80,564		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	36,829,485		36,625,621		35,011,799		

Kristi Cooper
Clerk